

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A thin film magnetic head comprising:

 a substrate having a major surface;

 a first magnetic layer formed on or above the major surface of the substrate

and having a pole portion;

 a second magnetic layer having a pole portion which is opposed to said pole portion of the first magnetic layer via a write gap layer and constitutes an air bearing surface together with said pole portion of the first magnetic layer;

 a third magnetic layer having one end connected to said second magnetic layer and the other end remote from the air bearing surface magnetically coupled with the first magnetic layer; and

 at least one layer of thin film coil having a portion formed between said first and second magnetic layers; wherein

 said at least one layer of thin film coil is embedded within ~~an organic~~ a first insulating layer; and

~~an inorganic~~ a second insulating layer is provided on the ~~organic~~ first insulating layer such that a surface of the ~~inorganic~~ second insulating layer opposite to the ~~organic~~ first insulating layer is coplanar with a surface of the second magnetic layer opposite to the write gap layer.

2. (Currently Amended) The thin film magnetic head according to claim 1, wherein said ~~organic~~ first insulating ~~film~~ layer is made of photo-resist and said ~~inorganic~~ second insulating layer is made of alumina.

3. (Currently Amended) The thin film magnetic head according to claim 1, further comprising a second layer of thin film coil formed on said coplanar surface of the inorganic second insulating layer.